



**REPORT OF TRANSFER - PARTIAL SALE** To be filed by the previous owner (disposer)

State Form 23299 (R5 / 4-06)  
INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT  
10 N. Senate Avenue  
Indianapolis, IN 46204-2277  
Local: 317-232-7436 Toll Free: 1-800-8916499 Fax 317-233-2706

NOTE: If as the predecessor/dispenser you have transferred a portion of your organization, trade or business, according to IAC 3-4-12, a percentage of your experience balance shall be transferred to the successor/acquirer. When an employer acquires a distinct and segregable portion of the organization upon application he assumes the position of the predecessor with respect to all the resources and liabilities of the predecessor's organization. Reference Indiana Code 22-4-10-6.

This report must be received within 30 days immediately following the date of the disposition or not later than 10 days after notification from this agency. Reference Indiana Code 22-4-10-6-b. Failure to complete this form in its entirety may result in a departmental determination of the percentage of experience balance to be transferred.

**THIS REPORT MUST BE FILED IF:** You sold, leased, or disposed of a distinct and segregable portion of your organization and payroll will continue to be paid under your current Federal ID number.

If you disposed of, or leased all of your Indiana business or assets, do not complete this form. You are required to complete State Form 46799, Report of Transfer - Complete Sale.

*Please type or print in Ink.*

Date change became effective: (mm/dd/yy) \_\_\_\_\_

**1. Disposer's Indiana SUTA No.:** \_\_\_\_\_ (**FEIN:** \_\_\_\_\_)

Legal name of employing unit: \_\_\_\_\_

d/b/a: \_\_\_\_\_

Business Activity: \_\_\_\_\_

Current Address \_\_\_\_\_

City \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code \_\_\_\_\_

Contact person: \_\_\_\_\_ Telephone No. \_\_\_\_\_ Ext: \_\_\_\_\_

**2. Acquirer's Indiana SUTA No.:** \_\_\_\_\_ (**FEIN:** \_\_\_\_\_)

Legal name of employing unit: \_\_\_\_\_

d/b/a \_\_\_\_\_

Business Activity: \_\_\_\_\_

Current Address \_\_\_\_\_

City \_\_\_\_\_ State: \_\_\_\_\_ ZIP Code \_\_\_\_\_

Contact person: \_\_\_\_\_ Telephone No. \_\_\_\_\_ Ext: \_\_\_\_\_

**The percentage listed will be the experience balance transferred to the acquirer.**

3. What percentage of your operations were disposed of? \_\_\_\_\_

4. Number of employees retained by you. \_\_\_\_\_

5. Number of employees rehired by the new entity. \_\_\_\_\_

6. List all location that were sold or disposed of. Please attach additional sheets if needed.  
a. \_\_\_\_\_  
b. \_\_\_\_\_

7. List any Indiana a business operations retained by you. Please attach additional sheets if needed.  
a. \_\_\_\_\_  
b. \_\_\_\_\_

I further certify that I am the owner or authorized agent of the above mentioned entity.

Signature of DISPOSER or Authorized Agent \_\_\_\_\_ Telephone Number \_\_\_\_\_ Date \_\_\_\_\_

Remarks: \_\_\_\_\_  
\_\_\_\_\_

OFFICE USE ONLY	
Disposition Date	
Disposition Code	
Audit Examiner	
Date Completed	
Merit Rate Requested	
Reassigned Account #	

**REPORT OF TRANSFER - PARTIAL SALE (continued)**

State Form 23200

\_\_\_\_\_  
Disposer's Account #\_\_\_\_\_  
Reassigned Account #\_\_\_\_\_  
Acquirer's Account #

FISCAL YEARS July 1 - June 30	PERCENTAGE OF WAGES RETAINED %			PERCENTAGE OF WAGES TRANSFERRED %			
		YEAR 1			YEAR 1		
		YEAR 2			YEAR 2		
		YEAR 3			YEAR 3		
	PARTIAL YEAR			PARTIAL YEAR			
TOTALS				TOTALS			
			0.00%	+ 0.00% = 100%			

These transfer percentages shall be obtained by determining the ratios of taxable wages paid in connection with the portion of the business retained, and the taxable wages paid in connection with the portion of the business disposed of during the following period: the three full fiscal years ending on June 30 immediately preceding the disposition date and the period from the end of these three periods to the date of disposition. Reference Indiana Code 22-4-19-1 & 2.

If the successor employer was not previously tax liable for SUTA, this agreement will entitle the acquirer to the predecessor rate, and place the acquirer in "the position of the predecessor... with respect to the portion of the resources and liabilities ... of the predecessor's organization... ."

The predecessor's experience balance with the Indiana Department of Workforce Development will be reduced by the amount of "transferred wages" and corresponding taxes paid, and both entities would be subject to the normal annual merit rate process thereafter. Reference Indiana Code 22-4-10-6-a & b & c.

\_\_\_\_\_  
Signature of DISPOSER or Authorized Agent\_\_\_\_\_  
Signature of ACQUIRER or Authorized Agent\_\_\_\_\_  
Printed name of DISPOSER Authorized Agent\_\_\_\_\_  
Printed name of ACQUIRER Authorized Agent\_\_\_\_\_  
Date\_\_\_\_\_  
Date

Remarks \_\_\_\_\_